

## REPORT

*Of the Committee of Ways and Means on the petition of Jacob Babbitt,  
with a bill for his relief.*

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DECEMBER 17, 1823.

Read twice, and, with the bill, committed to a committee of the whole House to-morrow.

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The Committee of Ways and Means, to whom was referred the petition of Jacob Babbitt,

### REPORT:

That, in the month of August, in the year 1815, the petitioner imported into Bristol, in the state of Rhode Island, a quantity of sugars, and duly executed bonds for the duties, amounting to the sum of nine thousand four hundred and ninety-one dollars and forty-seven cents: that these sugars, while in the store house of the petitioner, were entirely destroyed, together with his wharf and store, by the terrible gale and inundation with which the harbor and town of Bristol were visited, in the month of September, of the same year.

In consequence of this loss, the bonds for the duties remained unpaid until the 17th day of March, of the present year, when, under the directions of the Comptroller of the Treasury of the United States, the petitioner paid the principal sum, amounting to \$ 9,491 47, and gave his bond for the interest which had accrued in the interim, amounting to the sum of \$ 3,775 73, payable in the month of March, A. D. 1824; and against this bond given for the *interest* he prays to be relieved.

The prayer of the petitioner amounts only to a request that he may be allowed a longer credit upon his bonds for the duties than the period ordinarily fixed by law, and this in a case of an extraordinary and unavoidable calamity.

The usual period of credit is adapted to ordinary cases; but, instances may often occur in which the loss of the merchandise in the hands of the importer, and other circumstances of hardship, will appeal equally to the justice and policy of the government to prolong the time.

Cases of this description have actually arisen, and have been liberally treated.

By the destructive fire which occurred at Savannah, in the year 1820, a large quantity of merchandise, in store, was destroyed before the bonds, by which the duties had been secured, had become payable; and, upon application of the importers, a law was passed prolonging the credit for the period of four years.

The Committee consider the case of the petitioner as falling within the principle of the law in the instance of the Savannah importers: more especially as the loss by flood or inundation was not so likely to be insured against as the more ordinary destruction by fire. They therefore beg leave to report a bill.